Line-by-line Job Aid for Volunteers

Form **13614-C** (Rev. 8- 2009) | Department of the Treasury – Internal Revenue Service | OMB # 1545-1964

Intake/Interview & Quality Review Sheet

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions please ask.

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

If no, use Pub 4012, Determining Residency Status Decision Tree to verify that taxpayer and/or spouse meet requirements to be U.S. residents for tax purposes.

Part I. Your Personal Information

1. Your First Name | M. I. | Last Name | Are you a U.S. Citizen? ☐ Yes ☐ No

Name as shown on Social Security records; see P4012, TAB 1 for information about hyphenated or double names

2. Spouse's First Name | M. I. | Last Name | Is spouse a U.S. Citizen? ☐ Yes ☐ No

3. Mailing Address | Apt# | City | State | Zip Code

Current address where taxpayer will receive refund and/or other correspondence about the return

4. E-mail | Phone

E-mail address where taxpayer can be reached

Daytime or message number

5. Your Date of Birth | 6. Your Occupation | 7. Are you Legally Blind | 8. Totally and Permanently Disabled ☐ Yes ☐ No

Verify date taxpayer/spouse was born

Job or Situation (e.g. retired, student)

Refer to Pub 17, Chapter 20, for definition of 'Legally Blind'.

9. Spouse's Date of Birth | 10. Spouse's Occupation | 11. Is Spouse Legally Blind | 12. Totally and Permanently Disabled

Refer to Pub 17, Chapter 33, for definition of 'Totally and Permanently Disabled'.

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☐ No

Use Pub 4012, TAB C Interview Tips to verify dependency status of taxpayer and spouse.

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☐ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☐ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _______________
   - ☐ Widowed: Date of spouse's death: _______________

See Pub 4012, TAB B Interview Tips for definition of marriage recognized by the federal government for tax purposes.

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below. (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)
Taxpayer should include everyone (except taxpayer and spouse) who lived in the taxpayer's home and everyone the taxpayer supported who lived elsewhere. List names as shown on Social Security records; see Pub 4012, TAB 1 for information about hyphenated or double surnames.	Verify date each person was born. Note: Incorrect birth dates may result in rejection of e-file.	See Pub 17, Chapter 3 for a list of relatives who do not need to live with the taxpayer to qualify as a dependent.	Verbally confirm the number of months. each person listed lived in the taxpayer's home.	If not a US citizen, determine residency for tax purposes. See Pub 4012, Determining Residency Status-Decision Tree.			

Important Reminder:

Review all information in Section A, Part II and Section B, questions 1-5 before determining filing status and dependency exemptions.

Use Pub 4012, TABs B and C to make your determinations.

If additional space is needed please use page 4 and check here ☐

Review page 4 to see if taxpayer has provided additional information. Use page 4 to record interview notes.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☐ Yes ☐ No 1. If you are due a refund, would you like a direct deposit?

☐ Yes ☐ No 2. If you have a balance due, would you like a direct debit?

-If yes to Q1 or Q2, verify routing and account numbers
-If deposit to 2 or 3 accounts requested, complete Form 8888
-If balance due, discuss W-4 adjustment or ES Payments

During 2009 did you (or your spouse if filing a joint return):

☐ Yes ☐ No 3. Buy a brand new vehicle? If yes, date of purchase: ______________

ARRA - See Vehicle Sales Tax Deduction (Sch L)

☐ Yes ☐ No 4. Buy a home? If yes, closing date: ______________

ARRA - See Firsttime Homebuyer Credit (F5405)

☐ Yes ☐ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?

Excludable Qualified Principal Residence Indebtedness only; all other amounts on F1099-C are out of scope; See Pub 4681

☐ Yes ☐ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ $250 ☐ $500

☐ Yes ☐ No 7. Are you or your spouse a government retiree?

ARRA - If yes to Q6 or Q7, see Making Work Pay Credit (Sch. M)

☐ Yes ☐ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)

ARRA - See Residential Energy Efficiency Credit

☐ Yes ☐ No 9. Live in an area that was affected by a natural disaster? If yes, where?

Check for tax benefits for declared disaster areas

☐ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?

ARRA - See new American Opportunity Credit (Hope)

☐ Yes ☐ No 11. Have any student loans?

Student Loan Interest adjustment; See Pub 4012 TABs E and 3

☐ Yes ☐ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax? If yes, amount ______________

Important Reminder:

All items on this page must be checked either 'Yes' or 'No'.

Explain and assist taxpayers to complete any items they have questions about.

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☐ Yes ☐ No 1. Wages or Salary

Enter all W-2 information; see Pub 4012, TAB 4 for entry instructions

☐ Yes ☐ No 2. Tip Income

If yes, verify tips were reported to employer; if not, complete Form 4137

☐ Yes ☐ No 3. Scholarships

See Pub 4012, TAB D (F1098-T)

☐ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.

See Pub 4012, TAB 2

☐ Yes ☐ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No

If yes, complete worksheet

☐ Yes ☐ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)

Check Pub 4012 TAB 2 for Sch C-EZ eligibility; if not eligible, refer to a tax professional

☐ Yes ☐ No 7. Alimony Income

See Pub 4012, TAB E for alimony definition

☐ Yes ☐ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)

☐ Yes ☐ No 9. Disability Income

If yes, probe to determine that it is other than non-taxable SSI or VA benefits

☐ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions

See Pub 4012, TAB 2 (F1099-R)

☐ Yes ☐ No 11. Unemployment Compensation

ARRA - See new exclusion (F1099-G)

☐ Yes ☐ No 12. Social Security or Railroad Retirement Benefits

See Pub 4012, TAB 2 (Forms SSA-1099 and RRB-1099)

☐ Yes ☐ No 13. Income from Rental Property

Tax preparer must be certified at the Military or International level; See Pub 4012, TAB 2 (Sch. E)

☐ Yes ☐ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: ____________________

Documentation

On page 4, list the type and amount of any income not shown on a source document.

Use page 4 for additional notes

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☐ Yes ☐ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No

See Pub 4012, TAB E for alimony definition

☐ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account

See Retirement Savings Credit (F8880); include F W-2, Box 12

☐ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)

See Pub 4012, TABs G and 6; compare credits and adjustment

☐ Yes ☐ No 4. Classroom supplies if you are a teacher

Educator Expense adjustment; see Pub 4012, TAB 3

☐ Yes ☐ No 5. Medical expenses

Include only qualified unreimbursed expense (Sch A); see Pub 17, Chapter 21

☐ Yes ☐ No 6. Home mortgage interest

See Pub 17, Chapter 23 (Form 1098)

☐ Yes ☐ No 7. Real estate taxes for your home

May be included in Standard Deduction (Sch. L) or Itemized Deductions (Sch. A)

☐ Yes ☐ No 8. Charitable contributions

Advise taxpayer of records requirements (Sch A); see Pub 17, Chapter 24

☐ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

If yes, ask taxpayer for provider's TIN, check 'CDC' box on TaxWise Main Info Sheet, and complete F2441; See Pub 4012 TABs G and 5

Documentation

On page 4, list the type and amount of any deductible and/or qualified expense not shown on a source document.

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your

Important Reminder:
The certified volunteer completes Section B while reviewing Section A and source documents with the taxpayer.
It must be completed prior to any return preparation.

Section B. For Certified Volunteer Preparer Comple... and Reminder

Remember: YOU are the link between the taxpayer's information a... correct tax return! Verify the taxpayer's information on pages 1 & 2... Publications 4012 & 17 as well as other tools. Make notes on this f... needed, especially when the taxpayer's information is missing or in...

Must be completed by Certified Volunteer Preparer

See Qualifying Child, Qualifying Relative and Tie-Breaker rules, Pub 4012, TAB C.

Important Reminder:
The volunteer must complete all questions in Section B.
(Check N/A only if there are no names listed in Section A, Part II).

No 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

See EIC Qualifying Child, Pub 4012, TAB H and Child and Dependent Care Credit Qualifying Person, Pub 4012, TAB G.

2. Were any of the persons listed in Part ... totally and permanently disabled? If ye...

3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

See Qualifying Child requirements, Pub 4012, TAB C.

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

See Qualifying Relative requirements, Pub 4012, TAB C.

See Qualifying Person for Head of Household filing status, Pub 4012, TAB B.

No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

See Disallowance of EIC, Pub 4012, TAB H

No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year ___________

AARA - See Section A Part III, Pub 4012 and Pub 17

No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

...n C. To be completed by ...ified Quality Reviewer

...each item after reviewing the tax ...nd verifying that it reflects ...ax law application to the ...ion provided by the taxpayer.

Important Reminder:
Section C must be completed by a Quality Reviewer (minimum Intermediate certification) after the return is prepared. The taxpayer should be present. The return must be checked against Sections A and B, source documents, and other information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpaye...** and **pho...** verified.

☐ 3. **Names, ... dates o... spouse ...** match th... documen...

☐ 4. **Filing S...** determi...

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. Standard, Additional or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. **If direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

Additional Taxpayer's Information:

Additional Tax Preparer Notes: